THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

Writ Petition Nos.15049 of 2006 and 15713 of 2007

Dated 12th November, 2007

Writ Petition No.15049 of 2006

Between:

Vivek Vardhini Education Society's Trust …Petitioner

And

The State of Andhra Pradesh rep. by
The Commercial Tax Officer and
Three others …
Respondents

THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

Writ Petition Nos.15049 of 2006 and 15713 of 2007

COMMON ORDER (Per the Hon'ble Sri Justice Bilal Nazki):

Since the issue involved in both the writ petitions is one and the same, they are being disposed of by this common order.

W.P.No.15049 of 2006 was earlier decided along with a batch of cases being W.P.No.9809 of 2006 and batch by order dated 26-04-2007. In most of the cases decided in the batch, the proprietors of the Theatres had stated before this Court that they were not averse to paying the taxes due. This direction therefore was given in W.P.No.15049 of 2006 also. Thereafter, following the procedure, in accordance with the order of this Court in W.P.No.15049 of 2006 and batch, the Commercial Tax Officer passed an order, dated 18-06-2007, in which they took note of the finding of this Court in the batch of cases that the petitioner had submitted that he was not averse to paying the taxes. However, the petitioner filed review petition in W.P.No.15049 of 2006 stating that he had not given any such assurance to this Court and W.P.No.15049 of 2006 was not in fact part of the batch. Hence, this Court recalled the order dated 26-04-2007 passed in W.P.No.9809 of 2006 and batch as far as W.P.No.15049 of 2006 is concerned by the order of this Court dated 31-08-2007. The petitioner had filed W.P.No.15713 of 2007 challenging the order dated 18-06-2007.

Now, we have heard learned Senior Advocate appearing for the petitioner and also learned Special Standing Counsel for Commercial

Taxes and we feel that the matter can again be referred to the Entertainment Tax Officer to consider the representation of the petitioner, which he had already submitted, which was decided by the respondents by the order impugned in W.P.No.15713 of 2007. The orders impugned in both the writ petitions are set aside. The authority concerned is directed to hear the petitioner, consider the submissions of the petitioner and pass appropriate orders.

The writ petitions are accordingly disposed of. No order as to costs.

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Bilal Nazki,J

Dated 12th November, 2007

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Ramesh Ranganathan,J

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